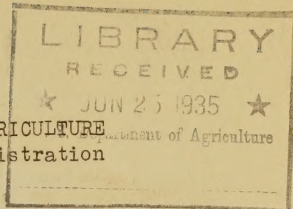


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UNITED STATES DEPARTMENT OF AGRICULTURE  
Agricultural Adjustment Administration  
Washington, D. C.



ORDER OF PROCEDURE FOR HEARING ON JUNE 17, 1935,  
WITH REFERENCE TO THE EFFECT OF THE PROCESSING TAX ON COTTON USED  
AS A FILLING MATERIAL FOR MATTRESSES, PILLOWS, PADS, AND CUSHIONS.

This hearing with reference to the effect of the processing tax on cotton used as a filling material for mattresses, pillows, pads, and cushions, is held under and pursuant to Title I, Section 15 (a) of the Agricultural Adjustment Act, as amended, which provides that:

"If at any time the Secretary of Agriculture finds, upon investigation and after due notice and opportunity for hearing to interested parties, that any class of products of any commodity is of such low value, considering the quantity of the commodity used for their manufacture, that the imposition of the processing tax would prevent in whole or in large part the use of the commodity in the manufacture of such products and thereby substantially reduce consumption and increase the surplus of the commodity, then the Secretary of Agriculture shall so certify to the Secretary of the Treasury, specifying whether such result will in his judgment most effectively be prevented by a suspension of the imposition of the processing tax or a refund of the tax paid, with respect to such amount of the commodity or any product thereof as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (1) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products, and thereafter, as shall be specified in such certification, (2) the imposition of the processing tax shall be suspended with respect to such amount of the commodity as is used in the manufacture of such products until such time as the Secretary of Agriculture, after further investigation and due notice and opportunity for hearing to interested parties, revokes his certification to the Secretary of the Treasury, or (3) the Secretary of the Treasury shall refund (in accordance with the provisions of, to such persons and in such manner as shall be specified in, such certification) the amount of any tax paid (prior to the date of any revocation by the Secretary of Agriculture of the certification to the Secretary of the Treasury, upon further investigation and after due notice and opportunity for hearing to interested parties) under this title with respect to such amount of the commodity or any product

thereof as is used after the date of such certification in the manufacture of such products."

This hearing will be held on June 17, 1935 at 9:30 A.M.,  
at  
Memphis, Tennessee.

The following shall be the order of procedure for the hearing:

I. Filing Appearances. At the opening of the hearing appearances filed in advance or entered by those present will be recorded.

II. General statements by Presiding Officer.

(a) Reading of Notice of Hearing, Designation of Presiding Officers, and Order of Procedure.

(b) Statutory provisions applicable.

(c) Other statements deemed pertinent.

(d) The question to be considered at this hearing is:

"Whether the payment of the processing tax on cotton has prevented, is preventing, or will prevent, the use of cotton as a filling material for mattresses, pillows, pads, and cushions, within the provisions of Section 15 (a) of the Act."

Note:

The term "cotton" as used at this hearing refers to any and all grades and characters of cotton subject to the processing tax beginning August 1, 1933, and includes waste cottons which occur during the ginning, compressing and marketing, known in the trade as damaged pickings, gin falls, notes, compress and warehouse sweepings, grabbots, etc., as well as staple cotton.

III. Testimony and Evidence. Testimony will be heard and evidence received first upon the affirmative side of this question. parties desiring to give testimony or to present evidence may be required to do so under oath or affirmation, and parties desiring to present written statements may be required to verify such statements by affidavit.



After all evidence and testimony has been received on the affirmative side of this question, testimony and evidence on the negative side will then be received. If proponents of the affirmative side so desire, evidence in rebuttal will be received at the conclusion of the testimony by the negative side.

Written statements, if so desired, and clearly marked as such will be treated as confidential matter of the Department of Agriculture.

The representatives of the Department of Agriculture assigned to this hearing may ask any questions of each witness relating to the testimony given or evidence presented in support of such testimony in order to bring out all the facts.

With a view to orderly procedure questions asked by any other parties must be put to the Presiding Officer who shall determine whether or not these questions are proper ones; if he so determines, the Presiding Officer will put the questions to the witnesses. If he determines otherwise, the questions will be withdrawn.

IV. The Presiding Officer, if he determines it advisable or necessary, may limit the time to be devoted to this hearing or to any question or questions to be considered therein or the time which will be allowed to any witness.

V. Since the purpose of this hearing is to provide evidence of facts upon which the Secretary may act under subsection (a) of Section 15 of Title I of the Act, as amended, it will not be appropriate to present arguments upon issues of law or policy at this hearing. If any interested person desires to raise any question of law or policy in connection with any question to be considered at the hearing, or be presented by virtue of the hearing, he may file a written argument with the Chief Hearing Clerk at the close of the hearing or within such time thereafter as the Presiding Officer may determine and announce. No less than ten copies of such written argument shall be received by the Chief Hearing Clerk unless the Presiding Officer shall determine and announce that a lesser number may be filed. A copy of any such written argument shall be on file in the Department of Agriculture, Washington, D. C., and open to public inspection at reasonable times.

VI. The control of the manner of the presentation of testimony and evidence at the hearing shall rest entirely with the Presiding Officer.

VII. At the termination of the hearing, or within such time thereafter as the Presiding Officer may determine and announce, interested parties may file with the Chief Hearing Clerk, Department of Agriculture, Washington, D. C., supplementary statements of fact. No less than ten copies of any such document shall be received by the Chief Hearing Clerk unless the Presiding Officer shall determine and announce that a lesser number may be filed. Statements containing factual matter may be required to be verified by affidavit. A copy of such document shall be on file and open to public inspection at reasonable times unless submitted and clearly marked as confidential, in which case it shall be treated as confidential matter of the Department of Agriculture.

VIII. All testimony and statements shall be directed toward and confined to the provisions of subsection (a) of Section 15 of Title I of the Agricultural Adjustment Act, as amended.

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Joint and Several Presiding Officers.